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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

IN RE:	§	**CASE NO. 16-32261-bjh-11**
	§	
VIGNAHARA, LLC	§	
	§	**Hearing Date: November 29, 2016**
Debtor.	§	**at 1:45 p.m.**

OBJECTION TO CLAIM NO. 3 OF HARRIS COUNTY HOTEL & THE HOUSTON SPORTS AUTHORITY PURSUANT TO RULE 3007 OF THE RULES OF BANKRUPTCY PROCEDURE

TO THE HONORABLE BARBARA J. HOUSER,
CHIEF UNITED STATES BANKRUPTCY JUDGE:

COMES NOW, VIGNAHARA, LLC ("Vignahara"), debtor in the above-captioned Chapter 11 case, by and through its undersigned counsel, and files this Objection to Claim No. 3 of HARRIS COUNTY HOTEL and THE HOUSTON SPORTS AUTHORITY pursuant to Rule 3007 of the Rules of Bankruptcy Procedure (the "Objection"), and in support thereof, respectfully shows the Court as follows:

I. BACKGROUND

1. On June 6, 2016, Vignahara filed for relief pursuant to Chapter 11 of the United States Bankruptcy Code.

2. On June 14, 2016, Harris County, Texas and Houston Sports Authority filed Proof of Claim Number 1 in the amount of $35,504.50, of which $15,984.49 was allegedly secured pursuant to a judgment granted in the 113th Judicial District Court of Harris County, Texas.

3. On or about July 11, 2016, Harris County Hotel & The Houston Sports Authority filed Proof of Claim Number 3 in the amount of $34,004.50, of which $34,004.50 is allegedly secured pursuant to Texas Property Tax Code Sections 32.01 and 32.05.

II. OBJECTION TO CLAIM

4. Vignahara objects to and requests disallowance in full of Claim No. 3 filed by Harris County Hotel & The Houston Sports Authority for the alleged secured amount of $34,004.50 because the amounts sought in Claim No. 3 are (1) duplicative of the amounts sought in Claim No. 1 filed by Harris County, Texas and Houston Sports Authority, and (2) are not secured by Sections 32.01 and 32.05 of the Texas Property Tax Code because Claim No. 3 alleges the amounts owed are for Hotel Occupancy Taxes, which claims are not secured pursuant to Texas Property Tax Code Sections 32.01 or 32.05, or any other statute. Accordingly, Claim #3 filed by Harris County Hotel & The Houston Sports Authority should be disallowed in its entirety.

III. CONCLUSION

WHEREFORE, PREMISES CONSIDERED, Vignahara, LLC requests that the Court enter an order disallowing Claim No. 3 of Harris County Hotel & The Houston Sports Authority in its entirety and grant such other and further relief as the Court may deem just and proper.

Respectfully submitted,

HIERSCHE, HAYWARD, DRAKELEY & URBACH, P.C.

By: */s/ Russell W. Mills*
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that on October 14, 2016, a copy of the foregoing was served via ECF electronic Mail on all parties requesting notice and via United States Mail, first class postage prepaid on the following parties:

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